## NOWALSKY, BRONSTON & GOTHARD

A Professional Limited Liability Company

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September 27, 2007

## BY OVERNIGHT DELIVERY

**Executive Secretary** Florida Public Service Commission 2540 Shumard Oak Blvd. Gunter Bldg. Tallahassee, FL 32399-0850

Notification by ILD Telecommunications, Inc. and Andiamo Telecom,

L.L.C of an Asset Purchase Agreement

Supplemental Filing

Dear Sir or Madam:

SEC

ATH CLK:1

LLN/rph

Please allow this letter to serve as a supplement to the above notification letter:

СМР	)	1)	The Parties are also requesting that the Commission waive the verification requirements of Florida Administrative Code Rule 25-4.118.
COM		2)	A revised customer notice is attached.
ECR	An additional copy of this letter has been enclosed to be date-stamped		
GCL	returned in the envelope provided as evidence of the filing.		
OPC .		Shoul	d any additional information be required, please do not hesitate to contact me
RCA .			Sincerely,
SCR .			
SCA			2 N 11

Leon Nowalsky /sh

DOCUMENT NUMBER-DATE

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BERNEO MONACHMARIO

[ILD Telecommunications, Inc.]

Andiamo Telecom, LLC

ILD Telecommunications, Inc.

September , 2007

Dear Customer:

Andiamo Telecom, LLC ("Andiamo") and ILD Telecommunications, Inc. ("ILD") have entered into an Asset Purchase Agreement, whereby the telecommunications assets of Andiamo will be acquired by ILD, and ILD will become your interstate, international and intrastate telecommunications service provider for long distance services. ILD anticipates this happening on or before November 1. 2007.

This change in ownership will not affect or in any way disrupt your current service. Your rates and the terms and conditions under your existing contract will not change as a result of the transaction. No charges or fees will be imposed and no rate increase will occur as a result of this transaction. ILD will inform you, by separate mailing, of any post-transaction changes which may occur. For the Andiamo terms and conditions please go to www.andiamo-telecom.com.

We realize you have a choice of carriers. Subject to the terms and conditions of your existing contract with Andiamo, including applicable termination penalties, you have the right to choose a different carrier for your services. Please note that if you are a customer of Andiamo on the date of the transfer and you have not informed Andiamo that you have made arrangements to switch to a carrier other than ILD, your services will automatically be transferred and your account assigned to ILD. Also, if you have placed a "freeze" on the services to prevent the unauthorized transfer of your services to another carrier, the freeze will be lifted and your services will be transferred to ILD. You must contact your local exchange carrier to re-establish freeze protection for your Services after the transfer. ILD will be responsible for any outstanding Andiamo customer complaints after the date of transfer. If you have any questions, please call one of ILD's Customer Service Representatives at 1-800-433-4518.

We at ILD are pleased to welcome you to our team and would like to express our appreciation for allowing us the opportunity to be your telecommunication service provider. We are confident that you will be pleased with the high quality of our service.

Yours faithfully,

Andiamo Telecom, LLC

ILD Telecommunications, Inc.

PSC-COMMISSION CLERK